IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO. 1231 OF 1996
IN
WEALTH TAX APPLICATION (L) NO. 244 OF 1996

WITH

NOTICE OF MOTION NO. 1232 OF 1996
IN
WEALTH TAX APPLICATION (L) NO. 245 OF 1996

WITH

NOTICE OF MOTION NO. 1230 OF 1996
IN
WEALTH TAX APPLICATION (L) NO. 246 OF 1996

Commissioner of Wealth-tax, Bombay, City-VIII, Bombay. ... Applicant

V/s.

Balkrishna Binani ... Respondent

Mr. R.G. Bhatt for the applicant.
Mr. Aasifa Khan for the respondent.

CORAM : H.L. GOKHALE &
V.R. KINGAONKAR,JJ.
DATED : 14th August, 2006

P.C.

. Heard Mr. Bhatt in support of this motion. Ms. Aasifa Khan appears for the respondent. The motion seeks condonation of delay of 806 days in filing the Wealth Tax Application. The ground given is inadequate staff, inadvertence and bonafide error. It is also submitted that large amount of revenue is involved. That apart, it is pointed out that the

question which is sought to be conveyed is covered in favour of the department in **Bharat Hari Singhania & Ors. V/s. Commissioner of Wealth Tax and Others** reported in **207 ITR Page. 1**. As far as delay in any of such matters is concerned, the Apex Court has observed in **G. Ramegowda V/s. Special Land Acquisition Offier, 1988** reported in **AIR 1988 Supreme Court 897,** that when public cases are involved, the Court has to be little more careful. A similar view has been recently taken again in **State of Nagaland V/s. Lipok AO** reported in **2005 (183) E.L.T. Page 337 (S.C)**. In the circumstances, we condone the delay. The application be numbered.

[H.L. GOKHALE, J.]

[V.R. KINGAONKAR, J.]